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2002  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2002)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0022111</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>																							
<b>Facility Name:</b> <u>Glen Oaks Nursing Home</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2002</u> to <u>12/31/2002</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>																							
<b>Address:</b> <u>270 Skokie Highway</u> <u>Northbrook</u> <u>60062</u>																									
<div>NumberCityZip Code</div>																									
<b>County:</b> <u>Cook</u>																									
<b>Telephone Number:</b> <u>(847) 498-9320</u> <b>Fax #</b> <u>(847) 498-2990</u>																									
<b>IDPA ID Number:</b> <u>362847148001</u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u></td></tr><tr><td>(Firm Name &amp; Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u></td></tr><tr><td>(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u></td></tr><tr><td>MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Print Name and Title) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u>	(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLP</u> <u>One S. Wacker Drive, Suite 800, Chicago IL 60606-3392</u>	(Telephone) <u>(312) 634-3400</u> Fax # <u>(312) 634-5518</u>	MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630												
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	MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630																								
<b>Date of Initial License for Current Owners:</b> <u>12/01/1975</u>																									
<b>Type of Ownership:</b>																									
<table><tr><td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td><td><input checked="" type="checkbox"/> PROPRIETARY</td><td><input type="checkbox"/> GOVERNMENTAL</td></tr><tr><td><input type="checkbox"/> Charitable Corp.</td><td><input type="checkbox"/> Individual</td><td><input type="checkbox"/> State</td></tr><tr><td><input type="checkbox"/> Trust</td><td><input type="checkbox"/> Partnership</td><td><input type="checkbox"/> County</td></tr><tr><td><b>IRS Exemption Code</b> _____</td><td><input type="checkbox"/> Corporation</td><td><input type="checkbox"/> Other _____</td></tr><tr><td></td><td><input checked="" type="checkbox"/> "Sub-S" Corp.</td><td></td></tr><tr><td></td><td><input type="checkbox"/> Limited Liability Co.</td><td></td></tr><tr><td></td><td><input type="checkbox"/> Trust</td><td></td></tr><tr><td></td><td><input type="checkbox"/> Other _____</td><td></td></tr></table>		<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____	
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	<input type="checkbox"/> Trust																								
	<input type="checkbox"/> Other _____																								
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Charles J. Fischer</u> <b>Telephone Number:</b> <u>(312) 634-3400</u> <b>Please send copies of any audit adjustments to address above.</b>																									

SEE ACCOUNTANTS' COMPILATION REPORT

#	<b>0022111</b>	Report Period Beginning:	<b>1/01/2002</b>	Ending:	<b>12/31/2002</b>
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**D. How many bed-hold days during this year were paid by Public Aid?**

**393** (Do not include bed-hold days in Section B.)

**E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)**

**None**

**F. Does the facility maintain a daily midnight census?** Yes

**H. Does the BALANCE SHEET (page 17) reflect any non-care assets?**  
**YES** ☐ **NO** ☒

**I. On what date did you start providing long term care at this location?**  
Date started **12/01/75**

**J. Was the facility purchased or leased after January 1, 1978?**  
 YES ☒ Date 1/15/85 NO ☐

**K. Was the facility certified for Medicare during the reporting year?**  
 YES ☒ NO ☐ If YES, enter number  
 of beds certified 38 and days of care provided 3,341

**Medicare Intermediary      Mutual of Omaha**

ACCRUAL	<input checked="" type="checkbox"/>	MODIFIED		
CASH*	<input type="checkbox"/>	CASH*	<input type="checkbox"/>	

**Is your fiscal year identical to your tax year?** YES ☐ NO ☒

**Tax Year:** 10/31/02 **Fiscal Year:** 12/31/02  
**\* All facilities other than governmental must report on the accrual basis.**

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## STATE OF ILLINOIS

Page 3

Facility Name & ID Number      Glen Oaks Nursing Home      #      0022111      Report Period Beginning:      1/01/2002      Ending:      12/31/2002

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	368,822	82,284	8,370	459,476		459,476		459,476			1
2	Food Purchase		546,821		546,821	(21,814)	525,007	(8,353)	516,654			2
3	Housekeeping	251,686	75,732		327,418		327,418		327,418			3
4	Laundry	129,829	11,820	18,031	159,680		159,680		159,680			4
5	Heat and Other Utilities			199,298	199,298		199,298	7,399	206,697			5
6	Maintenance	121,507	33,469	92,738	247,714		247,714	27,157	274,871			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	871,844	750,126	318,437	1,940,407	(21,814)	1,918,593	26,203	1,944,796			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			22,000	22,000		22,000		22,000			9
10	Nursing and Medical Records	2,843,956	416,886	3,056	3,263,898		3,263,898	(108,756)	3,155,142			10
10a	Therapy		308	119,641	119,949		119,949		119,949			10a
11	Activities	77,770	10,060	1,800	89,630		89,630		89,630			11
12	Social Services	127,703		2,637	130,340		130,340		130,340			12
13	Nurse Aide Training					1,400	1,400		1,400			13
14	Program Transportation			665	665		665		665			14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	3,049,429	427,254	149,799	3,626,482	1,400	3,627,882	(108,756)	3,519,126			16
	<b>C. General Administration</b>											
17	Administrative	235,364		348,733	584,097		584,097	(348,733)	235,364			17
18	Directors Fees											18
19	Professional Services			70,656	70,656	(21,158)	49,498	41,742	91,240			19
20	Dues, Fees, Subscriptions & Promotions			24,790	24,790		24,790	1,248	26,038			20
21	Clerical & General Office Expenses	492,582	48,431	35,466	576,479		576,479	40,511	616,990			21
22	Employee Benefits & Payroll Taxes			627,653	627,653	21,814	649,467	74,908	724,375			22
23	Inservice Training & Education			2,699	2,699	(1,400)	1,299	602	1,901			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			21,186	21,186	(11,615)	9,571	4,319	13,890			25
26	Insurance-Prop.Liab.Malpractice			111,148	111,148		111,148	117	111,265			26
27	Other (specify):*											27
28	<b>TOTAL General Administration</b>	727,946	48,431	1,242,331	2,018,708	(12,359)	2,006,349	(185,286)	1,821,063			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,649,219	1,225,811	1,710,567	7,585,597	(32,773)	7,552,824	(267,839)	7,284,985			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

Page 4

Facility Name & ID Number Glen Oaks Nursing Home #0022111 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			177,357	177,357		177,357	141,405	318,762			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							458,111	458,111			32
33	Real Estate Taxes					21,158	21,158	364,159	385,317			33
34	Rent-Facility & Grounds			2,308,002	2,308,002		2,308,002	(2,308,002)				34
35	Rent-Equipment & Vehicles			9,979	9,979	11,615	21,594	14,606	36,200			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,495,338	2,495,338	32,773	2,528,111	(1,329,721)	1,198,390			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		188,877	8,176	197,053		197,053		197,053			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,152	163,152		163,152		163,152			42
43	Other (specify):* <b>Non-Allowable</b>			74,180	74,180		74,180	(74,180)				43
44	<b>TOTAL Special Cost Centers</b>		188,877	245,508	434,385		434,385	(74,180)	360,205			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,649,219	1,414,688	4,451,413	10,515,320		10,515,320	(1,671,740)	8,843,580			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(45,697)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,348)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(507)	43		19
20	Contributions	(3,500)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(20,222)	43		24
25	Fund Raising, Advertising and Promotional	(1,027)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(44,412)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,782)	43		28
29	Other-Attach Schedule See Attached Schedule F	(103,894)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (223,389)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,448,351)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,448,351)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (1,671,740)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X	45,317	Ln39,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 45,317		47

OHF USE ONLY							
48		49		50		51	52

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adj. Mgt. Co. Medical Supplies "A" To Cost	\$ (81,003)	10	1
2	Adj. Mgt. Co. Medical Supplies "Other" To Cost	(27,753)	10	2
3	Adj. Mgt. Co. Food To Cost	(8,353)	2	3
4	Non-Allowable Professional Fees	(6,730)	19	4
5	Patient Clothing	(382)	43	5
6	Amortization of 2002 Deferred Maintenance	20,327	6	6
7				7
8				8
9				9
10				10
11				11
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43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(103,894)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nursing Home # 0022111 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(8,353)	0	0	0	0	0	0	0	0	0	0	(8,353)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	7,399	0	0	0	0	0	0	0	0	7,399	5
6	Maintenance	20,327	0	6,830	0	0	0	0	0	0	0	0	27,157	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>11,974</b>	<b>0</b>	<b>14,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,203</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(108,756)	0	0	0	0	0	0	0	0	0	0	(108,756)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(108,756)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(108,756)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(348,733)	0	0	0	0	0	0	0	0	(348,733)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(6,730)	0	27,201	21,271	0	0	0	0	0	0	0	41,742	19
20	Fees, Subscriptions & Promotions	0	0	1,248	0	0	0	0	0	0	0	0	1,248	20
21	Clerical & General Office Expenses	0	0	40,511	0	0	0	0	0	0	0	0	40,511	21
22	Employee Benefits & Payroll Taxes	0	0	74,908	0	0	0	0	0	0	0	0	74,908	22
23	Inservice Training & Education	0	0	602	0	0	0	0	0	0	0	0	602	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	4,319	0	0	0	0	0	0	0	0	4,319	25
26	Insurance-Prop.Liab.Malpractice	0	0	117	0	0	0	0	0	0	0	0	117	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(6,730)</b>	<b>0</b>	<b>(199,827)</b>	<b>21,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(185,286)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(103,512)</b>	<b>0</b>	<b>(185,598)</b>	<b>21,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(267,839)</b>	<b>29</b>

## Summary B

**12/31/2002**

[illegible]



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		Glen Elston Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES      ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V		From Page 6A	348,733	Glen Health and Home Management, Inc.	A	237,247	(111,486)	2
3	V								3
4	V		From Page 6B	2,308,002	Glen Oaks Real Estate and Development, L.L.C.	B	971,137	(1,336,865)	4
5	V								5
6	V								6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A: Sidney Glenner - 100.00 % through attribution				9
10	V				B: Sidney Glenner - 60.00 % (constructively)				10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,656,735			\$ 1,208,384	\$ * (1,448,351)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.      ☒ YES      ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 348,733	Glen Health and Home Management, Inc.	A	\$	(348,733)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	7,399	7,399	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,830	6,830	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	27,201	27,201	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,248	1,248	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	40,511	40,511	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	74,908	74,908	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	602	602	22
23	V	32	Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	2,291	2,291	23
24	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	4,319	4,319	24
25	V	26	Insurance		Glen Health and Home Management, Inc.	A	117	117	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	31,500	31,500	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	11,698	11,698	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	14,017	14,017	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	14,606	14,606	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 348,733			\$ 237,247	\$ * (111,486)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.      ☒ YES      ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Bond Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 3,875	\$ 3,875	15
16	V	32	Office Supplies		Glen Oaks Real Estate and Development, L.L.C.	B	8,977	8,977	16
17	V	30	Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905	17
18	V	32	Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	479,852	479,852	18
19	V	32	Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(10,561)	(10,561)	19
20	V	32	Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	7,676	7,676	20
21	V	33	Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	350,142	350,142	21
22	V	34	Rental Income	2,308,002	Glen Oaks Real Estate and Development, L.L.C.	B		(2,308,002)	22
23	V	19	Professional Fees		Glen Oaks Real Estate and Development, L.L.C.	B	21,271	21,271	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,308,002			\$ 971,137	\$ * (1,336,865)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Glen Oaks Nursing Home # 0022111 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	123,186	13	22.00 %	Salary	\$ 39,565	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	0.00 %	123,186	9	23.00 %	Salary	39,565	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	61,593	9	23.00 %	Salary	19,782	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 98,912		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      Glen Oaks Nursing Home      #    0022111    Report Period Beginning:      1/01/2002      Ending:    2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☒      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization      Glen Health & Home Management, Inc.  
Street Address      5454 West Fargo Avenue  
City / State / Zip Code      Skokie, IL 60077  
Phone Number      ( 847) 674-5454  
Fax Number      ( 847) 674-8311

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	414,299	5	\$ 30,429	\$	100,745	\$ 7,399	1
2	6	Repairs and Maintenance	Patient Days	414,299	5	28,086		100,745	6,830	2
3	19	Professional Fees	Patient Days	414,299	5	111,859		100,745	27,201	3
4	20	License,Permits and Inspection	Patient Days	414,299	5	5,133		100,745	1,248	4
5	21	Clerical	Patient Days	414,299	5	166,594		100,745	40,511	5
6	22	Employee Benefits and Payroll	Patient Days	414,299	5	308,048		100,745	74,908	6
7	23	Training and Education	Patient Days	414,299	5	2,476		100,745	602	7
8	32	Amortization of Mortgage Cost	Patient Days	414,299	5	9,421		100,745	2,291	8
9	25	Auto Expenses	Patient Days	414,299	5	17,763		100,745	4,319	9
10	26	Insurance	Patient Days	414,299	5	481		100,745	117	10
11	30	Depreciation	Patient Days	414,299	5	129,539		100,745	31,500	11
12	32	Interest	Patient Days	414,299	5	48,108		100,745	11,698	12
13	33	Real Estate Taxes	Patient Days	414,299	5	57,641		100,745	14,017	13
14	35	Equipment and Vehicle Rental	Patient Days	414,299	5	60,066		100,745	14,606	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 975,644	\$		\$ 237,247	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense				
		YES	NO				Original	Balance							
	A. Directly Facility Related														
	Long-Term														
1	Bank One, N.A.		X	Mortgage	\$500,000annual	12/16/96	\$ 9,200,000	\$ 6,200,000	12/01/2011	.0550	\$ 492,704	1			
2	Bank One, N.A.		X	Amortization of mortgage costs							7,676	2			
3							Mortgage interest allocated from Management Co:				27,437	3			
4												4			
5												5			
	Working Capital														
6												6			
7												7			
8												8			
9	TOTAL Facility Related						\$ 9,200,000	\$ 6,200,000			\$ 527,817	9			
	B. Non-Facility Related*														
10									Interest Income Offset:		(69,706)	10			
11												11			
12												12			
13												13			
14	TOTAL Non-Facility Related						\$	\$			\$ (69,706)	14			
15	TOTALS (line 9+line14)						\$ 9,200,000	\$ 6,200,000			\$ 458,111	15			

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

## B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report.		<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report. </div>		\$	311,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	326,142	2
3. Under or (over) accrual (line 2 minus line 1).				\$	15,142	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	335,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$	21,158	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.						
<b>TOTAL REFUND</b> \$ _____ <b>For</b> _____ <b>Tax Year.</b> <b>(Attach a copy of the real estate tax appeal board's decision.)</b>				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	371,300	7
Real Estate Tax History:						
Real Estate Tax Bill for Calendar Year:	1997	303,074	8			
	1998	305,668	9			
	1999	312,804	10			
	2000	303,160	11			
	2001	326,142	12			
See Attached Schedule G For Calculation of 2002 Real Estate Tax Accrual.						

	<b>FOR OHF USE ONLY</b>		
13	FROM R. E. TAX STATEMENT FOR 2001	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

**SEE ACCOUNTANTS' COMPILATION REPORT**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Oaks Nursing Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0022111

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 04-02-202-033-0000	270 Skokie Highway, Northbrook IL	\$ 77,526.58	\$ 77,526.58
2. 04-02-202-038-0000	270 Skokie Highway, Northbrook IL	\$ 248,614.94	\$ 248,614.94
3. See attached schedule for home office allocation		\$ 57,641.00	\$ 14,017.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 383,782.52	\$ 340,158.52

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.



**SEE ACCOUNTANTS' COMPILATION REPORT**

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	298		1985		\$ 3,587,393	\$	30	\$ 119,580	\$ 119,580	\$ 2,152,438	4
5											5
6	Alloc from				400,981			10,168	10,168		6
7	Mgt Comp										7
8	Scheduled										8
	Improvement Type**										
9	Leasehold Improvements			1980	7,274		65 months			7,274	9
10	Leasehold Improvements			1981	4,127		35 months			4,127	10
11	Sprinkler			1981	15,769		25			15,769	11
12	Ceiling - dining room			1982	3,621		10			3,621	12
13	Masonry - building			1982	15,200		10			15,200	13
14	Generator fixture			1982	7,967		10			7,967	14
15	Roofing			1983	28,000		10			28,000	15
16	Parking lot			1983	4,632		15			4,632	16
17	Painting			1983	14,000		5			14,000	17
18	Air-conditioner			1983	3,033		10			3,033	18
19	Leasehold Improvements			1984	40,296		10			40,296	19
20	Building Improvements			1985	28,578		10			28,578	20
21	Building Improvements			1986	14,578		10			14,578	21
22	Building Improvements			1987	7,225		10			7,225	22
23	Painting and decorating			1985	11,028		3			11,028	23
24	Sprinkler			1987	117,905		26	4,535	4,535	68,780	24
25	Building Improvements			1988	37,503		10			37,503	25
26	Building Improvements			1989	52,259		10			52,259	26
27	Building Improvements			1990	17,633		10			17,633	27
28	Building Improvements			1990	2,100		10			2,100	28
29	Building Improvements			1991	8,500		10			8,500	29
30	Building Improvements			1991	2,322		10			2,322	30
31	Building Improvements			1992	371,526	11,812	10	18,572	6,760	371,526	31
32	Building Improvements			1993	21,620	2,162	10	2,162		20,899	32
33	Building Improvements			1993	9,267		10	927	927	8,960	33
34	Building Improvements			1993	151,464	10,368	10	15,146	4,778	143,887	34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total  
SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Leasehold Improvements	1994	\$ 118,383	\$ 11,838	10	\$ 11,838	\$	\$ 102,348	37
38	Building Improvements	1995	20,792	2,079	10	2,079		15,940	38
39	New closets in rooms 150 and 180	1995	2,600	260	10	260		1,733	39
40	New 200 amp and 50 amp lines to activity room	1996	4,900	490	10	490		3,267	40
41	Construct office room in basement	1996	1,650	165	10	165		1,102	41
42	Roofing work	1996	95,112	9,511	10	9,511		63,406	42
43	Overbed tables	1997	3,537	354	10	354		2,006	43
44	Sprinklers	1997	8,367	837	10	837		4,743	44
45	Exiss observation system	1997	975	97	10	97		550	45
46	Fence post and rail	1997	1,885	188	10	188		1,065	46
47	Exhaust fan and stove	1997	8,143	814	10	814		4,614	47
48	Brick floor	1997	7,707	771	10	771		4,369	48
49	Wiring for telephones	1997	1,832	183	10	183		1,038	49
50	Fire alarm	1997	16,271	1,627	10	1,627		9,220	50
51	Piping	1997	821	82	10	82		465	51
52	Emergency lighting fixtures	1997	3,000	300	10	300		1,700	52
53	Wiring for exhaust fan	1997	1,610	161	10	161		913	53
54	Replacement door	1997	1,445	145	10	145		821	54
55	Therapy room	1997	6,116	612	10	612		3,468	55
56	Concrete	1997	895	90	10	90		510	56
57	Remodeling of physical and occupational therapy rooms	1997	268,920	26,892	10	26,892		152,388	57
58	Flooring	1997	585	58	10	58		329	58
59	Handrails: corner and bumper guards	1997	11,954	1,195	10	1,195		5,578	59
60	Fire alarm system improvements	1997	3,450	345	10	345		1,610	60
61	Ceiling tile	1997	3,985	398	10	398		1,859	61
62	New walls - therapy room	1997	2,982	298	10	298		1,391	62
63	Signs	1997	1,713	171	10	171		799	63
64	Electric service	1997	1,700	170	10	170		793	64
65	Chain link fence	1997	3,100	310	10	310		1,447	65
66	Dining room ceiling	1997	2,000	200	10	200		933	66
67	Balance air conditioner system	1997	24,290	2,429	10	2,429		11,335	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,616,521	\$ 87,412		\$ 234,160	\$ 146,748	\$ 3,493,875	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,616,521	\$ 87,412		\$ 234,160	\$ 146,748	\$ 3,493,875	1
2	Video monitoring system	1997	1,932	193	10	193		901	2
3	Electric service	1998	3,250	325	10	325		1,517	3
4	Fire alarm system improvements	1998	2,625	263	10	263		1,226	4
5	Floor tiles	1998	3,598	360	10	360		1,680	5
6	Electrical work: install outlets, amp feeders	1999	16,737	1,674	10	1,674		6,137	6
7	Aquarium	1999	10,500	1,050	10	1,050		3,850	7
8	Hot water tanks	1999	5,132	513	10	513		1,882	8
9	Ceiling tiles	1999	2,689	269	10	269		986	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532	253	10	253		928	10
11	Two gold chandeliers	1999	4,193	419	10	419		1,537	11
12	Fire dampers installation	1999	5,083	508	10	508		1,863	12
13	Fire dampers installation	1999	1,641	164	10	164		602	13
14	Install new gas valves & gaskets on boiler	1999	4,173	417	10	417		1,286	14
15	Install new motor in water heater	1999	2,397	342	10	342		840	15
16	Install security cameras	1999	3,109	311	10	311		959	16
17	Furnish, wire & install lights in the main dining room	2000	2,640	264	10	264		660	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300	430	10	430		1,075	18
19	Install new chiller	2000	1,925	192	10	192		480	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570	1,457	10	1,457		3,643	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904	590	10	590		1,475	21
22	Install corner guards	2000	1,616	162	10	162		405	22
23	Vinyl tiles & rubber cove base	2000	1,875	187	10	187		468	23
24	Electrical work	2000	30,000	3,000	10	3,000		7,500	24
25	Install metal partition walls with drywall	2000	3,280	328	10	328		820	25
26	Generator installation	2000	3,610	361	10	361		902	26
27	Relaminate bedside units and closet doors	2000	3,200	320	10	320		800	27
28	Install 6 circuits for new dialysis room	2000	3,485	348	10	348		871	28
29	Electrical project	2001	32,903	3,290	10	3,290		4,935	29
30	2 dura glide 3000 single door packages	2001	11,408	1,140	10	1,140		1,710	30
31	Nurses station with solid surface counter tops	2001	9,180	918	10	918		1,377	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650	1,365	10	1,365		2,047	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,829,658	\$ 108,825		\$ 255,573	\$ 146,748	\$ 3,549,237	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,829,658	\$ 108,825		\$ 255,573	\$ 146,748	\$ 3,549,237	1
2	Elevator shaft exterior brick	2001	11,980	1,198	10	1,198		1,797	2
3	Remove lobby wall and install ceiling	2001	12,508	1,251	10	1,251		1,876	3
4	New ceiling and lighting project	2001	14,758	1,476	10	1,476		2,214	4
5	82 custom built-in wardrobes with sliding doors	2001	18,749	1,875	10	1,875		2,812	5
6	Carpeting	2001	3,589	359	10	359		538	6
7	Wallcovering installation and painting project	2001	5,181	518	10	518		777	7
8	Concrete repairs on handicap and delivery ramp	2001	3,600	360	10	360		540	8
9	Tuckpointing	2001	2,500	250	10	250		375	9
10	Paneling	2001	5,756	576	10	576		864	10
11	Nurses station with doors, counters and hanging chart units	2001	10,695	1,070	10	1,070		1,605	11
12	Installation of wallcovering	2002	2,380	119	10	119		119	12
13	Cooling tower	2002	6,950	348	10	348		348	13
14	Wallcovering border	2002	4,034	202	10	202		202	14
15	Installation of cooling tower	2002	46,000	2,300	10	2,300		2,300	15
16	Installation of hydraulic pump unit	2002	6,200	310	10	310		310	16
17	Econocare project	2002	14,000	700	10	700		700	17
18	Insurance claim refund	2002	(7,118)	(356)	10	(356)		(356)	18
19	Painting project	2002	4,750	238	10	238		238	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27	Allocated from Management Company -		31,921			8,527	8,527	13,294	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,028,091	\$ 121,619		\$ 276,894	\$ 155,275	\$ 3,579,790	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 603,367	\$ 25,630	\$ 25,630	\$	10 years	\$ 238,229	71
72	Current Year Purchases	49,192	2,460	2,460		10 years	2,460	72
73	Fully Depreciated Assets	748,043	973	973		5,7,10years	748,043	73
74	Allocated from Management Company:	161,343		9,462	9,462		30,800	74
75	TOTALS	\$ 1,561,945	\$ 29,063	\$ 38,525	\$ 9,462		\$ 1,019,532	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1991 Dodge Caravan	1995	\$ 27,331	\$	\$	\$	5 years	\$ 27,331	76
77	Patient Care	1996 Toyota Camry	1996	18,773				5 years	18,773	77
78										78
79	Allocated from Management Company:			22,717		3,343	3,343		15,616	79
80	TOTALS			\$ 68,821	\$	\$ 3,343	\$ 3,343		\$ 61,720	80

E. Summary of Care-Related Assets

	1	Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 8,025,997	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 150,682	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 318,762	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 168,080	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,661,042	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease
- N/A
- N/A

9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms: N/A
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 13,469
- Description: Copier \$7,260, Ice-maker \$1,907, Postage meter \$812, Management Co Allocation \$3,490  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	1999 Toyota Camry	\$ 326.00	\$ 1,995	17
18	Administrative	2001 Chrysler Town	519.00	5,709	18
19	Administrative	2002 Toyota Avalon	489.00	3,911	19
20	Allocated from Management Company:			11,116	20
21	TOTAL		\$ #####	\$ 22,731	21

\* If there is an option to buy the building,  
please provide complete details on attached  
schedule.

\*\* This amount plus any amortization of lease  
expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

COMMUNITY COLLEGE☐

HOURS PER AIDE

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

HOURS PER AIDE

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,400		1,400
9	TOTALS	\$	\$ 1,400	\$	\$ 1,400
10	SUM OF line 9, col. 1 and 2 (e)	\$ 1,400			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	28
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	28

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT



XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 3	hrs	\$	1,593	\$ 55,738	\$	1,593	\$ 55,738	1
2	Licensed Speech and Language Development Therapist	Ln10a,Col 3	hrs		58	2,044		58	2,044	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		30	49,580	308	30	49,888	4
5	Physician Care	Ln 39, Col 3	visits		1	45		1	45	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39,Col 2	# of prescripts				143,560		143,560	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39,Col 2					45,317		45,317	12
	Respiratory Therapy	Ln 10a,Col 3			176	6,154		176	6,154	
13	Other (specify): Radiology&Labratry	Ln 39, Col 3				8,131			8,131	13
14	TOTAL			\$	1,858	\$ 121,692	\$ 189,185	1,858	\$ 310,877	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 2,704,332	\$ 4,038,757	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 53,599 )	2,939,914	2,939,914	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	79,755	79,755	6
7	Other Prepaid Expenses	3,216	3,216	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 5,727,217	\$ 7,061,642	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		367,140	13
14	Buildings, at Historical Cost		3,988,374	14
15	Leasehold Improvements, at Historical Cost	1,507,703	2,039,717	15
16	Equipment, at Historical Cost	919,686	1,630,766	16
17	Accumulated Depreciation (book methods)	(1,551,879)	(4,661,042)	17
18	Deferred Charges		11,617	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits	206,294	206,294	22
23	Other(specify): Mortgage Costs (Net)		183,585	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 1,081,804	\$ 3,766,451	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 6,809,021	\$ 10,828,093	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 351,128	\$ 351,128	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	266,860	266,860	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	206,640	206,640	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,527	6,527	31
32	Accrued Real Estate Taxes(Sch.IX-B)		335,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule E:	1,857,632	393,425	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,688,787	\$ 1,559,580	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,200,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 6,200,000	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,688,787	\$ 7,759,580	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 4,120,234	\$ 3,068,513	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 6,809,021	\$ 10,828,093	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,535,472	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,535,472	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,956,217	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(2,371,455)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 584,762	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,120,234	24

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 13,085,221	1
2	Discounts and Allowances for all Levels	(887,169)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,198,052	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	278,702	6
7	Oxygen	340,656	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 619,358	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	203,468	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,476	19
20	Radiology and X-Ray	3,245	20
21	Other Medical Services	374,176	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 593,365	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	45,697	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 45,697	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Public Aid Bedhold</b>	15,065	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 15,065	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 13,471,537	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,940,407	31
32	Health Care	3,626,482	32
33	General Administration	2,018,708	33
	<b>B. Capital Expense</b>		
34	Ownership	2,495,338	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	271,233	35
36	Provider Participation Fee	163,152	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,515,320	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	2,956,217	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 2,956,217	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,683	4,025	\$ 144,331	\$ 35.86	1
2	Assistant Director of Nursing					2
3	Registered Nurses	35,746	39,324	990,561	25.19	3
4	Licensed Practical Nurses	3,778	4,059	84,815	20.90	4
5	Nurse Aides & Orderlies	119,888	126,841	1,305,494	10.29	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,519	1,687	22,612	13.40	8
9	Activity Director	1,527	1,705	20,044	11.76	9
10	Activity Assistants	6,697	7,115	57,726	8.11	10
11	Social Service Workers	8,194	8,956	127,703	14.26	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	4,855	5,427	52,266	9.63	14
15	Cook Helpers/Assistants	31,987	34,157	316,556	9.27	15
16	Dishwashers					16
17	Maintenance Workers	8,515	9,004	121,507	13.49	17
18	Housekeepers	30,859	32,810	251,686	7.67	18
19	Laundry	14,792	15,893	129,829	8.17	19
20	Administrator	1,983	2,189	98,447	44.97	20
21	Assistant Administrator	2,194	2,370	38,005	16.04	21
22	Other Administrative	1,612	1,612	98,912	61.36	22
23	Office Manager					23
24	Clerical	40,002	43,480	492,582	11.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,897	1,977	14,928	7.55	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	22,287	23,436	281,215	12.00	33
34	TOTAL (lines 1 - 33)	342,015	366,067	\$ 4,649,219 *	\$ 12.70	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 8,370	Ln 1,Col 3	35
36	Medical Director	Monthly	22,000	Ln 9,Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,520	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	1,800	Ln 11,Col 3	44
45	Social Service Consultant	51	2,437	Ln 12,Col 3	45
46	Other(specify) <u>Medical Librarian</u>	8	461	Ln 10,Col 3	46
47	<u>Religious Consultant</u>	8	200	Ln 12,Col 3	47
48					48
49	TOTAL (lines 35 - 48)	107	\$ 37,788		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Sidney Glenner	Administrative	100.00 %	\$ 39,565	Workers' Compensation Insurance	\$	59,991	IDPH License Fee	\$
Barry Ray	Administrative	0.00 %	39,565	Unemployment Compensation Insurance		19,393	Advertising: Employee Recruitment	7,281
David Glenner	Administrative	0.00 %	19,782	FICA Taxes		313,170	Health Care Worker Background Check	364
Simcha Dachs	Administrator	0.00 %	98,447	Employee Health Insurance		56,731	(Indicate # of checks performed 52 )	
Nallie Arroya	Asst Administrator	0.00 %	38,005	Employee Meals		21,814	Secretary of State Annual Report	100
				Illinois Municipal Retirement Fund (IMRF)*			Illinois Council on Long Term Care Dues	15,797
				Union Health and Welfare		89,845	Village of Northbrook Elevator Inspection	360
				Union Pension Fund		32,475	Village of Northbrook Business License	770
				Profit Sharing		43,191	Boiler, Equipment Inspection	118
TOTAL (agree to Schedule V, line 17, col. 1)				401K Match		7,310	Allocated from Management Company:	1,248
(List each licensed administrator separately.)			\$ 235,364	Uniform Allowance		175	Less: Public Relations Expense	( )
B. Administrative - Other				Other Employee Benefits		5,372	Non-allowable advertising	( )
Description			Amount	Allocated from Mgt Cp:See Attached Sch. D		74,908	Yellow page advertising	( )
Management Fees (eliminated in Column 7)			\$ 348,733					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 348,733	TOTAL (agree to Schedule V, line 22, col.8)	\$	724,375	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 26,038
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount				Out-of-State Travel	\$
Health Data Systems, Inc.	Computers		\$ 5,995					
Advanced Information Mgt.	Computers		4,842					
Kronos, Inc.	Computers		1,711					
American Express Tax Services	Accounting		36,000				In-State Travel	
Sachnoff & Weaver, Ltd.	Legal		6,915					
Winston & Strawn	Legal		1,490					
Berton I. Goldstein	Legal		650					
Frost, Ruttenberg & Rothblatt	Accounting		5,493				Seminar Expense	
Personnel Planners, Inc.	Unemployment Consulting		4,060					
James O. Hamilton	Appraisal Fees:Ins&R.E.Taxes		3,500					
							Entertainment Expense	( )
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 70,656				TOTAL	\$

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5	6	7	8	9	10	11	12	13
					Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	Painting & Decorating	1998	\$ 1,592	3years	\$ 530	\$ 530	\$ 266	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1998	59,296	3years	19,765	19,765	9,883						
3	Painting & Decorating	1998	4,969	3years	1,656	1,656	829						
4	Repairs & Maintenance	1998	14,360	3years	4,787	4,787	2,393						
5	Painting & Decorating	1999	15,287	3years	2,548	5,096	5,096	2,547					
6	Painting & Decorating	2000	45,159	3years		7,527	15,053	15,053	7,526				
7	Painting & Decorating	2001	8,181	3years			1,363	2,727	2,727	1,364			
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 148,844		\$ 29,286	\$ 39,361	\$ 34,883	\$ 20,327	\$ 10,253	\$ 1,364	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes

(2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Illinois Council on Long Term Care \$15,797

(3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.    \$ 33,948    Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. N/A

(9) Are you presently operating under a sublease agreement?    YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES    NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.    \$ 163,152  
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- SEE ACCOUNTANTS' COMPILATION REPORT
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.    \$ 21,814    Has any meal income been offset against related costs? No Indicate the amount.    \$ N/A

(16) Travel and Transportation

a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period.    \$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients? N/A

d. Have vehicle usage logs been maintained? Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes

g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period.    \$ N/A

(17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.



Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
12/31/02  
Provider I.D. # 0022111

SCHEDULE A

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Glen Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
Glen Care At Home, Ltd.	Skokie	Home Health agency
Glen Care Home Health, Ltd.	Skokie	Home Health agency
Glen Care Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, LTD.  
Provider # 0022111  
12/31/2002

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

**C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.**

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	14,908	39,239	36,456	32,583	123,186
David Glenner	7,454	19,620	18,228	16,291	61,593
Barry Ray	14,908	39,239	36,456	32,583	123,186
Total compensation received from other Nursing Homes	37,270	98,098	91,140	81,457	307,965

**See Accountants' Compilation Report**

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
Provider # 0022111  
12/31/02

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services  
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	<u>70,656</u>
Allocated from Management Co.	
Sachnoff & Weaver, Ltd. - Legal Services	66
American Express - Accounting Services	23,276
Frost, Ruttenberg - Accounting Services	520
Schiller, Klein & McElroy - Legal Services	2,452
Littler Mendelson - Legal Services	684
Ross Hardies - Legal Services	<u>203</u>
Total allocated from Management Co.	<u>27,201</u>
Allocated from Glen Oaks Real Estate & Development	
Schiller, Klein & McElroy - Real Estate Tax Appeal	21,158
Sachnoff & Weaver, Ltd. - Legal Services	<u>113</u>
Total allocated from Management Co.	<u>21,271</u>
Reclass Schiller, Klein & McElroy Real Estate Tax Appeal	-21,158
Non-allowable Professional Fees:	
Sachnoff & Weaver, Ltd.	-5,240
Winston & Strawn	<u>-1,490</u>
Total Non-allowable Professional Fees	<u>-6,730</u>
<b>Total adjustments page 21, Sch C.</b>	<u><u>20,584</u></u>
<b>Total Schedule V, line 19, column 8</b>	<u><u>91,240</u></u>

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
Provider # 0022111  
12/31/02

SCHEDULE D

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	26,557
FUTA	425
SUTA	1,666
401K Match	1,666
Insurance - Hospital	30,877
Other Employee Benefits	1,458
Workers Compensation Insurance	810
Profit Sharing Plan Contribution	11,449
Total allocated from Management Co.	74,908

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
Provider # 0022111  
12/31/02

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
BlueCross/Blue Shield Advance	5,935
Estimated Medicare Settlement	7,200
Sundry Payable	(26,655)
Due to Third Party	334,949
Accrued Rent	1,464,202
Accrued Union Dues	2,406
Credit Union	(766)
Accrued Wage Assignment	4,458
Accrued Profit Sharing	65,903
Total, Page 17, Line36	<u>1,857,632</u>

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
Provider # 0022111  
12/31/02

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	-382	43
Non-allowable professional fees	-6,730	19
Adjust mgt. co. med supplies - med'a' purchases to cost	-81,003	10
Adjust mgt. co. med supplies - 'other' purchases to cost	-27,753	10
Amortization of current year deferred maintenance	20,327	6
Adjust mgt. co. food purchases to cost	-8,353	2
Total	<u>-103,894</u>	

See Accountants' Compilation Report

**Glen Oaks Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2002**

**SCHEDULE G**

	Accrued 1/01/02	Payments	Expense	Accrued 12/31/02
Balance @ 1/01/2002	(311,000.00)		(311,000.00)	
2001 real estate taxes paid		326,141.52	326,141.52	
Estimated 2002 real estate taxes:				
2001 taxes	326,141.52			
Estimated increase	2.50 %			
Estimated 2002 taxes	334,295.06			
<b>USE</b>	<b>335,000.00</b>		335,000.00	(335,000.00)
Totals	(311,000.00)	326,141.52	350,141.52	(335,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	(9,643.80)	-3.08%
2001	326,141.52	22,981.37	7.58%

**See Accountants' Compilation Report**

Glen Oaks Nursing and Rehabilitation Centre, Ltd.  
Provider I.D. #0022111  
December 31, 2002

SCHEDULE H

Page 3, Schedule V, Line 23, Col. 8  
Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor / Vendor	Total Cost
CNA TRAINEES	1/9/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY EXAM	200.00
SIM DACHS, MARIA RAVARA NELLIE ARROYO, AVE WORTHINGTON	3/6/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE PREPARING FOR IOC'S	519.05
CNA TRAINEES	4/11/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY EXAM	200.00
MARIA RAVARA SIM DACHS	6/6/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE - WORKING SUCCESSFULLY WITH HOSPITAL DISCHARGE PLANNERS	100.00
CNA TRAINEES	7/31/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY EXAM	300.00
CNA TRAINEES	8/16/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY EXAM	300.00
SIM DACHS, MARIA RAVARA NELLIE ARROYO, AVE WORTHINGTON DENNIS ONG, NANCY SAMULDE EFREN BASA	10/10/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE HIPAA - THE "HOW TO"	525.00
DIETARY STAFF	10/11/02	FACILITY	CYNTHIA CHOW & ASSOCIATES FOOD PREPARATION	80.00
CNA TRAINEES	11/27/02	FACILITY	SOUTHERN ILLINOIS UNIVERSITY CNA COMPETENCY EXAM	400.00
SIM DACHS	11/7/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE - EFFECTIVELY UTILIZING THE NURSING DEPARTMENT THROUGH THE ADMISSIONS PROCESS & BEYOND	75.00
RECLASS CNA COMPETENCY TESTING TO LINE 13: MANAGEMENT COMPANY ALLOCATION				(1,400.00) 602.09
TOTAL INSERVICE TRAINING AND EDUCATION				1,901.14

See Accountants' Compilation Report



Glen Oaks Nursing and Rehabilitation Centre, LTD.  
Provider #0022111  
12/31/2002

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Mileage Reimbursement	Total
Direct Expense	5,736	156	3,679	0	9,571
Allocated from Management Company					4,319
TOTAL	5,736	156	3,679	0	13,890

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J													
ASSET DESCRIPTION	COST 6/30/1999	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION 6/30/1999	ADDITIONS 7/1/99- 12/31/2000	COST 12/31/2000	NURSING HOME PERCENTAGE 84.9438%	GLENBRIDGE 103,052/460,292 0.223883969	GLENCREST 111,372/460,292 0.241959452	GLEN OAKS 101,895/460,292 0.221370348	GLEN ELSTON 41,220/460,292 0.08955185	GLENSHIRE 102,753/460,292 0.223234382		
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	#	43,249	#	17,496	43,613
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226								
CAPITALIZED INTEREST	121,387		106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720								
HVAC SYSTEMS	24,749	-10,235	0										
WALL CONSTRUCTION	10,235	-10,634	0										
ELECTRICAL	10,634	-26,075	0										
MISC. IMPROVEMENTS	26,075	-5,900	0										
ASPHALT DRIVEWAY	5,900		0										
					1,834,392	1,558,202	348,857	377,022	#	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					63,028	53,538	11,986	12,954	#	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000									
					5,000	4,247	951	1,028	#	940	#	380	948
2001 NO ADDITIONS													
2002 NO ADDITIONS													
					2,132,420	1,811,359	405,534	438,276	400,981	162,210		404,357	

See Accountants' Compilation Report